DOCUMENT RESUME

ED 314 132 JC 900 064

TITLE	Fiscal Year 1989 Unit Cost Report for the Public Community Colleges of Illinois.
INSTITUTION	Illinois Community Coll. Board, Springfield.
PUB DATE	Jan 90
NOTE	29p.
PUB TYPE	Statistical Data (110) -- Reports - Research/Technical (143)
EDRS PRICE	MF01/PC02 Plus Postage.
DESCRIPTORS	Community Colleges; *Educational Finance; *Expenditure per Student; *Expenditures; *Program Costs; Salaries; School District Spending; State Surveys; Two Year Colleges; *Unit Costs
IDENTIFIERS	*Illinois

ABSTRACT

Fiscal year (FY) 1989 results of the annual unit cost study of the Illinois public community colleges are presented in this report, based on data on course offerings, enrollments, and costs provided by the colleges. After an initial summary overview, data and analyses are presented showing net instructional unit costs for FY 1989 compared with previous years; net instructional unit cost, full instructional unit cost, and total instructional unit cost; net instructional unit cost by cost categories; indirect instructional support unit cost; net instructional unit cost by the seven instructional cost categories and by subject area; and unit cost comparisons. Highlighted findings included the following: (1) in FY 1989, the state average net instructional unit cost for the 39 community college districts in Illinois was $110.53, an increase of 6.4% from FY 1988; (2) state averages for the cost categories comprising instructional costs were $42.18 for direct salaries, $8.46 for direct department cost, $1.15 for direct equipment cost, $43.16 for allocated indirect cost, $15.06 for operation and maintenance, and $0.53 for building rental; (3) state averages for support services included $10.07 for academic administration and planning, $4.54 for learning resources, $9.49 for student services, $3.25 for administrative data processing, $7.58 for general administration, $0.58 for auxiliary services, and $7.66 for general institutional cost; and (4) average unit costs ranged from a high of $171.07 for Health Occupational programs to a low of $75.31 for Adult Basic Education/Adult Secondary Education. (WJT)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED314132

FISCAL YEAR 1989 UNIT COST REPORT

FOR THE

PUBLIC COMMUNITY COLLEGES OF ILLINOIS

JC 900 004

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

V. K. McMillan

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

Illinois Community College Board
509 South Sixth Street, Room 400
Springfield, Illinois 62701-1874
Telephone: (217) 785-0123

January 1990

Printed by Authority of the State of Illinois

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

X This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

BEST COPY AVAILABLE

Illinois Community College Board

HIGHLIGHTS OF THE FISCAL YEAR 1989 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1989 state average net instructional unit cost in the 39 public community college districts in Illinois was $110.53. This represents an increase of $6.61 (6.4 percent) from the fiscal year 1988 state average of $103.92. Net instructional unit costs from fiscal year 1983 through fiscal year 1989 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1989 state average unit cost measures calculated in this study were:

net instructional unit cost	$110.53
full instructional unit cost	$115.28
total institutional unit cost	$124.41

(See pages 5 and 6 for details.)

3. The fiscal year 1989 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$42.18
direct department cost	$ 8.46
direct equipment cost	$ 1.15
allocated indirect cost	$43.16
operation and maintenance cost	$15.06
building rental cost	$ .53

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1989 were as follows:

academic administration and planning cost	$10.07
learning resources cost	$ 4.54
student services cost	$ 9.49
administrative data processing cost	$ 3.25
general administration cost	$ 7.58
auxiliary services cost	$ .58
general institutional cost	$ 7.66

(See pages 9 and 10 for details.)

5. The Fiscal Year 1989 Unit Cost Study analyzed unit costs in the seven instructional categories utilized for state funding purposes. The differential funding for these seven categories is based on their differential unit costs. The state average unit cost, excluding State Community College of East St. Louis, for each category is shown below:

Baccalaureate and General Academic	$113.84
Business Occupational	$119.50
Technical Occupational	$134.75
Health Occupational	$171.07
Remedial Education	$113.25
Adult Basic Education/ Adult Secondary Education (ABE/ASE)	$ 75.31
General Studies	$ 83.64

(See pages 11 and 12 for details.)

6. Public service expenditures rose $3.1 million in fiscal year 1989 to $52.0 million. Public service includes non-credit community education and community service activities for governmental agencies, local business and industry, and the general community.

Illinois Community College Board

FISCAL YEAR 1989 UNIT COST REPORT FOR THE
PUBLIC COMMUNITY COLLEGES OF ILLINOIS

TABLE OF CONTENTS

	Page
Introduction	1
Section I - Comparison of Fiscal Year 1989 Net Instructional Unit Cost with Previous Years	3
Table 1 - State Average Net Instructional Unit Cost in Illinois Public Community Colleges Since Fiscal Year 1983	3
Table 2 - Net Instructional Unit Cost in Illinois Public Community Colleges Since Fiscal Year 1983	4
Section II - Fiscal Year 1989 Net Instructional Unit Cost, Full Instructional Unit Cost, and Total Institutional Unit Cost	5
Table 3 - Comparison of Fiscal Year 1989 Unit Cost by Type of Cost in Illinois Public Community Colleges	5
Table 4 - Fiscal Year 1989 Unit Cost by Type of Cost and Function in Illinois Public Community Colleges	6
Section III - Fiscal Year 1989 Net Instructional Unit Cost	7
Table 5 - Summary of Fiscal Year 1989 Net Instructional Unit Cost by Cost Categories in Illinois Public Community Colleges	7
Table 6 - Fiscal Year 1989 Net Instructional Unit Cost by Cost Category in Illinois Public Community Colleges	8
Section IV - Fiscal Year 1989 Indirect Instructional Support Unit Cost	9
Table 7 - Summary of Fiscal Year 1989 Unit Cost for Indirect Instructional Support in Illinois Public Community Colleges	9
Table 8 - Fiscal Year 1989 Unit Cost by Instructional Support Areas in Illinois Public Community Colleges	10
Section V - Fiscal Year 1989 Net Instructional Unit Cost in Seven Instructional Categories	11
Table 9 - Summary of Fiscal Year 1989 Net Instructional Unit Cost by Seven Instructional Categories in Illinois Public Community Colleges	11

TABLE OF CONTENTS
(Continued)

Page

Table 10 - Fiscal Year 1989 Net Instructional Unit Cost by Seven Instructional Categories in Illinois Public Community Colleges..... 12

Appendix: Total Expenditures Reports..... 13

Table A-1 - Fiscal Year 1989 Expenditures by Function in Illinois Public Community Colleges..... 14

Table A-2 - Fiscal Year 1989 Net Instructional Expenditures by Cost Category in Illinois Public Community Colleges..... 15

Table A-3 - Fiscal Year 1989 Expenditures by Instructional Support Areas in Illinois Public Community Colleges..... 16

INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the Unit Cost Study.

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on site and construction bonds. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is available upon request which lists the fiscal year 1989 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college.

Section I

COMPARISON OF FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the Fiscal Year 1989 Unit Cost Study show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $103.92 in fiscal year 1988 to $110.53 in fiscal year 1989, an increase of $6.61 (6.4 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1983.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1983

	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989
Average Net Instructional Unit Cost	$69.89	$79.24	$84.87	$92.03	$99.82	$103.92	$110.53
Percent Change from Previous Year	+5.1%	+13.4%	+7.1%	+8.4%	+8.5%	+4.1%	+6.4%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1983. College of DuPage-Open Campus only operated between fiscal years 1982 through 1985; therefore, cost data are limited to those years. In addition, fiscal year 1985 was the final year the Chicago Urban Skills Institute functioned as a separate college in the City Colleges of Chicago. Although the unit cost study has been modified during the past thirteen years, the comparability of instructional costs from year to year has been preserved.

Illinois Community College Board

Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
SINCE FISCAL YEAR 1983

Dist. No.	District/College	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989
522	Belleville	$ 68.65	$ 72.24	$ 84.20	$ 92.65	$ 99.37	$ 90.89	$ 90.60
503	Black Hawk	(76.58)	(92.47)	(85.61)	(97.50)	(95.13)	(97.93)	(107.02)
	East	77.09	79.49	85.11	133.85	121.09	114.06	150.96
	Quad Cities	76.49	94.87	85.71	90.97	90.79	95.08	100.06
508	Chicago	(56.81)	(69.47)	(67.43)	(74.70)	(88.28)	(88.40)	(98.70)
	City-Wide	43.09	64.35	75.94	58.01	76.59	78.18	140.59
	Daley	77.92	84.52	86.39	93.51	99.95	97.94	107.51
	Kennedy-King	93.07	94.61	114.32	75.80	90.35	88.27	95.66
	Malcolm X	81.53	83.14	97.65	65.42	76.56	74.38	52.04
	Olive-Harvey	86.07	87.69	93.27	75.06	87.30	86.74	98.76
	Truman	75.32	84.02	93.71	70.41	82.37	82.64	73.92
	Urban Skills	35.80	48.76	28.46	---	---	---	---
	Washington	85.15	93.49	102.82	102.66	122.84	128.12	156.38
	Wilbur Wright	75.73	92.72	101.73	97.62	110.70	111.45	143.42
507	Danville	79.25	77.00	81.76	91.07	111.05	114.20	117.55
502	DuPage	(73.31)	(77.63)	(88.32)	92.46	96.30	100.01	98.95
	Main	81.12	84.09	94.38	---	---	---	---
	Open	53.82	59.29	71.91	---	---	---	---
509	Elgin	82.74	96.25	105.58	112.90	115.68	120.54	119.89
512	Harper	77.06	83.17	96.19	111.40	119.94	127.43	130.54
519	Highland	71.95	71.73	91.83	96.65	96.31	98.15	112.47
514	Illinois Central	83.30	82.19	92.20	101.15	99.98	101.44	112.35
529	Illinois Eastern	(65.92)	(63.42)	(60.63)	(61.94)	(72.38)	(84.01)	(75.74)
	Frontier	42.67	39.21	37.53	41.02	56.38	72.59	62.33
	Lincoln Trail	60.87	66.92	73.33	68.93	84.67	105.75	97.96
	Olney Central	79.72	73.48	71.39	74.17	82.08	99.41	90.11
	Wabash Valley	78.15	73.00	64.96	65.85	69.53	70.46	64.14
513	Illinois Valley	70.12	77.07	83.83	89.53	93.05	94.62	104.20
525	Joliet	74.61	90.02	102.30	107.10	113.63	121.07	136.09
520	Kankakee	59.01	70.61	73.82	74.32	76.65	75.79	96.62
501	Kaskaskia	73.01	86.72	91.27	97.49	101.72	101.74	106.63
523	Kishwaukee	73.83	78.74	90.57	102.28	108.08	115.42	122.06
532	Lake County	79.97	92.42	107.85	116.73	121.96	131.13	126.17
517	Lake Land	74.32	82.21	87.39	103.48	100.09	92.34	96.01
536	Lewis & Clark	74.77	80.04	89.51	88.86	91.26	101.64	118.95
526	Lincoln Land	89.59	92.43	101.59	99.99	103.37	103.42	105.83
530	Logan	73.35	83.20	94.05	93.42	92.72	98.55	100.39
528	McHenry	73.89	80.31	89.12	105.46	102.01	109.35	120.90
524	Moraine Valley	58.75	77.84	88.74	84.31	90.10	94.92	117.12
527	Morton	87.40	97.43	104.48	119.55	121.29	130.83	128.46
535	Oakton	81.38	96.62	108.15	114.88	115.38	120.89	123.49
505	Parkland	98.24	86.18	93.44	106.67	126.05	134.98	131.58
515	Prairie State	82.89	88.94	111.02	123.14	122.43	119.13	122.28
521	Rend Lake	89.86	97.02	94.16	103.02	101.39	102.47	109.29
537	Richland	95.48	97.88	110.49	106.50	107.50	121.92	130.24
511	Rock Valley	70.98	78.00	94.92	99.65	114.67	120.99	135.04
518	Carl Sandburg	79.56	84.29	88.44	103.17	106.37	108.42	109.65
506	Sauk Valley	78.19	84.62	99.93	110.98	106.60	115.71	120.25
531	Shawnee	67.12	75.18	89.82	88.85	94.66	92.22	95.29
510	South Suburban	73.87	74.72	85.47	86.74	96.11	117.96	117.97
533	Southeastern	72.72	79.95	89.77	88.16	86.45	83.82	96.04
534	Spoon River	83.48	88.18	106.76	121.23	111.90	116.07	116.53
601	State Comm. Coll.	93.37	108.74*	128.17	128.56	121.51	136.66	147.78
504	Triton	79.12	88.12	101.40	114.99	129.15	131.03	132.64
516	Waubonsee	77.06	92.98	91.07	96.66	117.11	162.54	143.30
539	John Wood	73.51	88.94	100.58	110.01	105.13	121.83	124.72
	STATE AVERAGES	$ 69.89	$ 79.24	$ 84.87	$ 92.03	$ 99.82	$103.92	$110.53

*Estimated-Reports Not Submitted

Section II

FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB Unit Cost Study: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding formula, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which is comprised of net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of the Appendix.

Public service costs, which represent the cost of non-credit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, rose to $52,016,191. This is an increase of 6.4 percent from fiscal year 1988.

Table 3

COMPARISON OF FISCAL YEAR 1989 UNIT COST BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	FY 1989 Statewide Average Unit Cost	FY 1989 State Average Cost Per FTE Student
NET INSTRUCTIONAL COST	$110.53	$3,316
FULL INSTRUCTIONAL COST	$115.28	$3,458
TOTAL INSTITUTIONAL COST	$124.41	$3,732

Illinois Community College Board

Table 4

FISCAL YEAR 1989 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Depreciation Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	Belleville	183,361	$ 90.60	$0.64	$1.01	$0.66	$ 92.91	$0.00	$13.75	$106.66
503	Black Hawk	140,658	107.02	1.49	0.00	0.69	109.20	0.00	19.38	128.57
508	Chicago	1,600,751	98.70	0.90	0.68	2.68	102.96	0.00	1.35	104.32
507	Danville	58,945	117.55	3.59	1.40	2.97	125.52	0.00	41.95	167.47
502	DuPage	396,419	98.95	0.45	0.00	2.22	101.62	0.00	8.69	110.31
509	Elgin	102,551	119.89	1.88	3.53	0.96	126.25	0.00	20.77	147.02
512	Harper	241,652	130.54	0.45	9.27	1.21	141.48	0.00	12.10	153.57
519	Highland	51,341	112.47	1.65	0.95	2.81	117.89	0.00	8.60	126.49
514	Illinois Central	184,805	112.35	0.44	4.53	3.44	120.76	0.00	9.57	130.33
529	Illinois Eastern	135,887	75.74	2.61	0.00	0.37	78.71	0.00	10.61	89.33
513	Illinois Valley	72,268	104.20	1.45	0.00	2.19	107.84	0.00	23.44	131.28
525	Joliet	158,168	136.09	1.60	4.40	0.07	142.17	0.00	16.55	158.72
520	Kankakee	67,565	96.62	0.98	0.00	2.78	100.38	0.00	40.44	140.82
501	Kaskaskia	64,697	106.63	0.86	0.66	0.75	108.90	0.00	4.71	113.61
523	Kishwaukee	53,330	122.06	1.16	0.10	0.94	124.25	1.09	7.02	132.36
532	Lake County	151,100	126.17	1.14	0.00	0.95	128.26	0.00	14.81	143.07
517	Lake Land	88,625	96.01	1.31	3.06	1.08	101.46	0.00	13.67	115.12
536	Lewis & Clark	76,278	118.95	1.73	8.68	2.46	131.83	0.00	13.17	145.01
526	Lincoln Land	114,596	105.83	0.55	0.01	0.89	107.28	0.00	17.07	124.35
530	Logan	83,344	100.39	0.44	0.00	1.90	102.73	0.00	7.29	110.02
528	McHenry	49,709	120.90	2.04	0.92	2.97	126.82	0.00	17.03	143.85
524	Moraine Valley	215,784	117.12	0.77	5.42	1.46	124.76	0.00	5.50	130.26
527	Morton	52,046	128.46	3.22	0.05	0.94	132.68	0.00	3.10	135.78
535	Oakton	169,806	123.49	1.26	0.26	1.00	126.00	0.00	12.85	138.85
505	Parkland	139,479	131.58	0.00	0.01	0.00	131.59	0.00	6.45	138.04
515	Prairie State	77,042	122.28	0.87	6.46	2.86	132.46	0.00	2.95	135.42
521	Rend Lake	58,324	109.29	0.94	0.00	1.27	111.50	0.00	3.86	115.36
537	Richland	51,747	130.24	2.04	0.00	0.00	132.27	0.00	2.17	134.44
511	Rock Valley	112,205	135.04	1.08	2.89	1.95	140.95	0.00	14.69	155.64
518	Carl Sandburg	51,149	109.65	1.41	0.14	1.02	112.22	0.00	5.98	118.20
506	Sauk Valley	50,535	120.25	3.47	0.00	1.87	125.59	0.00	6.62	132.21
531	Shawnee	28,828	95.29	0.59	2.47	2.50	100.85	0.00	12.06	112.91
510	South Suburban	122,972	117.97	0.71	10.00	5.38	134.06	0.00	16.68	150.75
533	Southeastern	66,633	96.04	0.56	0.30	1.07	97.97	0.00	4.78	102.75
534	Spoon River	32,235	116.53	2.29	0.24	2.03	121.09	0.00	13.06	134.15
601	State Comm. Coll.	25,730	147.78	10.31	0.00	5.09	163.19	0.00	12.79	175.98
504	Triton	253,999	132.64	0.72	0.19	0.93	134.48	0.00	8.14	142.61
516	Waubonsee	75,784	143.30	1.71	2.83	2.24	150.08	0.00	14.09	164.17
539	John Wood	42,539	124.72	2.07	0.07	0.56	127.42	0.00	11.94	139.36
STATE TOTALS/AVERAGES		5,702,887	$110.53	$1.08	$1.79	$1.88	$115.28	$0.01	$ 9.12	$124.41
State Totals/Averages Without SCC		5,677,157	$110.36	$1.04	$1.79	$1.86	$115.06	$0.01	$ 9.10	$124.18

Section III

FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1989 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of the Appendix.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/ general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$42.18	$1,265
Direct Instructional Departmental Cost	8.46	254
Direct Instructional Equipment Cost	1.15	34
Allocated Cost	43.16	1,295
Operation and Maintenance Cost	15.06	452
Building Rental Cost	0.53	16
NET INSTRUCTIONAL COST	$110.53	$3,316

Illinois Community College Board

Table 6

FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O & M Cost	Operation and Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	Belleville	183,361	$34.12	$ 9.46	$1.49	$32.64	$12.13	$0.76	$ 90.60
503	Black Hawk	140,658	40.46	6.96	0.50	45.06	13.57	0.47	107.03
508	Chicago	1,600,751	36.79	4.37	0.37	43.16	13.39	0.63	98.70
507	Danville	58,945	45.85	13.69	3.61	36.36	17.71	0.34	117.56
502	DuPage	396,419	42.18	6.26	1.04	34.84	13.97	0.66	98.96
509	Elgin	102,551	52.61	3.90	6.49	41.66	14.02	1.21	119.89
512	Harper	241,652	48.16	4.19	0.01	56.45	21.19	0.53	130.54
519	Highland	51,341	41.41	10.47	0.82	39.27	20.40	0.10	112.48
514	Illinois Central	184,805	43.66	13.84	0.75	37.38	16.71	0.00	112.35
529	Illinois Eastern	135,887	31.81	3.78	0.73	28.96	10.17	0.29	75.74
513	Illinois Valley	72,268	43.87	9.75	0.84	33.87	15.87	0.00	104.21
525	Joliet	158,168	48.36	21.06	0.99	44.86	20.83	0.00	136.09
520	Kankakee	67,565	36.63	12.14	1.05	34.38	12.08	0.34	96.63
501	Kaskaskia	64,697	37.23	12.45	0.85	41.32	14.74	0.05	106.63
523	Kishwaukee	53,330	57.96	9.25	1.08	38.20	15.54	0.03	122.07
532	Lake County	151,100	55.84	8.96	0.44	44.42	16.51	0.00	126.18
517	Lake Land	88,625	35.35	6.46	0.86	42.69	10.45	0.20	96.01
536	Lewis & Clark	76,278	44.39	6.66	1.53	48.34	18.04	0.00	118.96
526	Lincoln Land	114,596	50.11	5.17	0.59	35.28	14.02	0.67	105.83
530	Logan	83,344	38.74	5.30	1.09	42.26	12.89	0.12	100.40
528	McHenry	49,709	43.21	12.27	1.53	50.27	13.49	0.16	120.93
524	Moraine Valley	215,784	42.24	15.28	5.09	39.19	14.99	0.32	117.12
527	Morton	52,046	53.07	6.75	1.09	43.73	23.61	0.21	128.47
535	Oakton	169,806	47.67	18.47	1.57	38.86	13.47	3.44	123.49
505	Parkland	139,479	52.79	7.76	0.32	55.84	14.82	0.05	131.58
515	Prairie State	77,042	52.53	5.63	1.15	45.63	17.35	0.00	122.28
521	Rend Lake	58,324	43.39	12.54	0.00	38.14	15.24	0.00	109.32
537	Richland	51,747	42.89	8.05	0.11	59.79	14.63	4.80	130.27
511	Rock Valley	112,205	44.24	19.19	1.94	51.29	18.25	0.14	135.05
518	Carl Sandburg	51,149	39.04	16.54	1.35	37.70	13.32	1.71	109.66
506	Sauk Valley	50,535	43.15	12.61	2.44	45.25	16.79	0.00	120.25
531	Shawnee	28,828	40.40	9.71	0.78	37.87	6.58	0.00	95.34
510	South Suburban	122,972	48.58	4.58	0.83	43.87	20.13	0.00	117.99
533	Southeastern	66,633	43.55	4.39	2.17	36.79	8.89	0.27	96.05
534	Spoon River	32,235	42.89	2.71	1.75	53.48	15.38	0.36	116.57
601	State Comm. Coll.	25,730	48.01	9.87	1.91	63.55	24.45	0.00	147.79
504	Triton	253,999	45.67	13.29	1.80	51.05	20.80	0.03	132.64
516	Waubonsee	75,784	43.56	1.96	3.19	78.36	16.11	0.12	143.30
539	John Wood	42,539	24.11	44.19	2.63	48.07	5.38	0.36	124.73
STATE TOTALS/AVERAGES		5,702,887	$42.18	$ 8.46	$1.15	$43.16	$15.06	$0.53	$110.53
State Totals/Averages Without SCC		5,677,157	$42.15	$ 8.45	$1.15	$43.07	$15.02	$0.53	$110.36

Section IV

FISCAL YEAR 1989 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1989 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of the Appendix.

Table 7

SUMMARY OF FISCAL YEAR 1989 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per FTE Student
Academic Administration and Planning	$10.07	$ 302
Learning Resources	4.54	136
Student Services	9.49	285
Administrative Data Processing	3.25	98
General Administration	7.58	227
Auxiliary Services (subsidy only)	0.58	17
General Institutional	7.66	230
TOTALS	$43.16	$1,295

Illinois Community College Board

Table 8

FISCAL YEAR 1989 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Academic Administration and Planning Cost	Learning Resource Cost	Student Services Cost	Administrative Data Processing Cost	General Administration Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	Belleville	183,361	$ 5.91	$ 3.65	$ 7.38	$1.31	$ 5.32	$1.12	$ 7.96	$32.64
503	Black Hawk	140,658	11.84	4.24	7.95	3.34	10.23	0.00	7.48	45.06
508	Chicago	1,600,751	16.72	2.48	9.30	2.58	8.32	0.00	3.77	43.16
507	Danville	58,945	6.66	4.15	9.84	1.24	7.28	0.64	6.56	36.36
502	DuPage	396,419	6.33	3.78	7.19	6.16	6.21	0.00	5.18	34.84
509	Elgin	102,551	9.97	4.50	11.24	3.54	5.27	0.50	6.65	41.66
512	Harper	241,652	9.46	9.20	11.59	3.75	5.28	0.71	16.46	56.45
519	Highland	51,341	5.28	3.94	11.81	1.11	9.11	0.00	8.02	39.27
514	Illinois Central	184,805	3.51	5.39	8.16	2.08	7.65	0.00	10.60	37.38
529	Illinois Eastern	135,887	2.65	2.29	4.19	1.48	7.39	3.51	7.46	28.96
513	Illinois Valley	72,268	3.53	4.92	6.94	2.20	6.26	2.22	7.80	33.87
525	Joliet	158,168	4.18	3.41	13.35	5.88	7.81	0.00	10.22	44.86
520	Kankakee	67,565	3.57	4.41	6.06	3.16	7.02	0.00	10.15	34.38
501	Kaskaskia	64,697	11.66	2.44	12.07	2.88	5.77	1.35	5.16	41.32
523	Kishwaukee	53,330	12.78	2.92	7.26	2.30	9.11	0.00	3.83	38.20
532	Lake County	151,100	2.14	8.49	8.77	3.91	7.28	0.00	13.83	44.42
517	Lake Land	88,625	16.67	1.84	6.95	7.50	1.75	0.75	7.23	42.69
536	Lewis & Clark	76,278	11.94	3.50	7.36	1.59	8.66	0.26	15.04	48.34
526	Lincoln Land	114,596	7.03	4.66	9.17	2.43	6.57	0.58	4.82	35.28
530	Logan	83,344	8.17	4.37	9.52	0.97	5.23	3.15	10.86	42.26
528	McHenry	49,709	4.24	7.05	11.68	2.83	11.12	1.09	12.25	50.27
524	Moraine Valley	215,784	4.26	4.30	9.57	4.16	6.02	2.90	7.98	39.19
527	Morton	52,046	6.58	4.14	11.18	2.92	10.55	2.08	6.30	43.73
535	Oakton	169,806	6.00	8.10	10.72	1.50	9.09	1.06	2.40	38.86
505	Parkland	139,479	9.98	15.72	10.61	2.47	6.70	0.00	10.37	55.84
515	Prairie State	77,042	6.85	8.84	9.87	2.68	12.39	0.00	5.00	45.63
521	Rend Lake	58,324	12.17	3.44	6.97	1.02	6.35	2.58	5.62	38.14
537	Richland	51,747	15.08	6.77	11.06	2.08	11.41	0.00	13.39	59.79
511	Rock Valley	112,205	8.61	5.24	9.99	3.54	7.91	1.27	14.74	51.29
518	Carl Sandburg	51,149	6.33	5.43	5.50	4.26	7.53	0.00	8.65	37.70
506	Sauk Valley	50,535	11.08	4.43	12.28	4.13	7.52	0.00	5.81	45.25
531	Shawnee	28,828	8.44	2.82	8.82	2.54	6.90	1.80	6.55	37.87
510	South Suburban	122,972	2.86	5.38	10.83	3.70	8.86	0.00	12.25	43.87
533	Southeastern	66,633	11.33	2.17	14.05	0.70	4.20	0.00	4.34	36.79
534	Spoon River	32,235	11.67	4.90	9.80	4.20	7.91	1.14	13.87	53.48
601	State Comm. Coll.	25,730	13.24	5.80	16.68	4.66	15.98	0.72	6.46	63.55
504	Triton	253,999	9.51	4.61	13.03	4.73	5.80	1.31	12.06	51.05
516	Waubonsee	75,784	15.01	9.37	9.76	8.62	16.28	0.00	19.33	78.36
539	John Wood	42,539	6.43	3.11	12.23	5.66	9.61	0.00	11.04	48.07
STATE TOTALS/AVERAGES		5,702,887	$10.07	$ 4.54	$ 9.49	$3.25	$ 7.58	$0.58	$ 7.66	$43.16
State Totals/Averages Without SCC		5,677,157	$10.06	$ 4.53	$ 9.45	$3.24	$ 7.54	$0.58	$ 7.66	$43.07

Section V

FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST IN SEVEN INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each of seven instructional categories. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories. State Community College is excluded from this statewide total because it is not funded by formula. Table 10 displays the unit cost in each of the seven instructional categories for each community college district in Illinois.

Multi-campus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multi-campus districts as single campus districts since the allocation of all indirect costs to the seven instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$113.84	$3,415
Business Occupational	119.50	3,585
Technical Occupational	134.75	4,043
Health Occupational	171.07	5,132
Remedial Education	113.25	3,398
Adult Basic Education/Adult Secondary Education (ABE/ASE)	75.31	2,259
General Studies	83.64	2,509
All Instructional Areas*	$110.36	$3,311

*Without SCC

Illinois Community College Board

Table 10

FISCAL YEAR 1989 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Studies	Average
522	Belleville	$ 82.38	$ 87.77	$103.52	$140.73	$ 94.20	$ 91.10	$ 63.96	$ 90.60
503	Black Hawk	104.46	103.91	128.72	185.49	89.68	88.75	92.62	107.02
508	Chicago	149.13	135.43	128.94	163.30	129.20	68.99	67.86	98.70
507	Danville	106.78	110.92	154.67	125.03	124.21	110.32	0.00	117.55
502	DuPage	95.73	99.48	107.30	158.12	86.90	92.27	78.96	98.95
509	Elgin	109.18	128.00	168.39	227.81	70.62	97.34	0.00	119.89
512	Harper	121.34	135.54	163.29	259.52	125.80	128.96	114.87	130.54
519	Highland	111.02	113.89	132.12	126.96	87.50	118.16	71.41	112.47
514	Illinois Central	100.57	111.03	144.86	225.22	102.65	93.63	208.67	112.35
529	Illinois Eastern	73.86	73.79	78.69	111.23	42.01	54.34	67.60	75.74
513	Illinois Valley	102.46	91.00	116.40	143.81	98.95	88.22	109.98	104.20
525	Joliet	122.16	152.24	206.33	230.83	121.55	68.95	154.56	136.09
520	Kankakee	87.04	93.23	139.04	131.44	96.72	73.56	176.43	96.62
501	Kaskaskia	98.91	103.52	125.12	134.48	102.95	78.52	77.05	106.63
523	Kishwaukee	98.12	124.50	154.68	156.03	109.18	177.98	152.03	122.06
532	Lake County	121.99	120.75	140.29	243.44	108.55	92.52	86.21	126.17
517	Lake Land	92.80	99.24	96.84	137.88	99.92	76.53	66.58	96.01
536	Lewis & Clark	114.96	126.23	130.77	176.73	108.60	95.19	81.90	118.95
526	Lincoln Land	97.50	102.84	118.86	206.28	105.49	108.01	99.06	105.83
530	Logan	92.05	106.91	126.80	161.92	109.00	84.02	84.57	100.39
528	McHenry	118.17	120.88	147.66	127.03	130.16	103.17	0.00	120.90
524	Moraine Valley	112.67	139.99	110.28	217.47	102.91	95.76	131.70	117.12
527	Morton	122.56	143.82	168.82	199.85	106.23	98.07	123.33	128.46
535	Oakton	120.93	132.50	147.57	262.49	111.69	91.68	100.60	123.49
505	Parkland	119.77	117.51	154.60	240.20	119.43	120.83	109.17	131.58
515	Prairie State	110.93	122.81	160.41	227.39	98.74	87.22	87.42	122.28
521	Rend Lake	89.71	94.94	157.85	127.41	102.95	121.68	0.00	109.29
537	Richland	126.35	134.64	171.68	121.05	115.76	113.63	94.20	130.24
511	Rock Valley	130.55	133.58	164.82	176.59	117.34	86.45	1650.00	135.04
518	Carl Sandburg	99.74	114.54	158.80	168.11	107.05	80.52	91.53	109.65
506	Sauk Valley	107.77	120.02	153.24	165.74	104.48	93.74	153.71	120.25
531	Shawnee	83.85	97.45	132.63	114.35	85.19	128.49	0.00	95.29
510	South Suburban	122.48	122.76	132.40	141.17	125.97	85.64	123.55	117.97
533	Southeastern	88.00	90.24	125.54	91.36	96.35	67.23	68.34	96.04
534	Spoon River	112.76	110.03	162.35	104.01	105.15	118.74	0.00	116.53
504	Triton	127.84	144.77	167.54	172.30	116.70	87.64	94.89	132.64
516	Waubonsee	136.12	157.94	189.39	190.07	130.93	127.29	155.35	143.30
539	John Wood	119.24	114.22	157.96	148.18	81.78	111.03	122.27	124.72
	STATE AVERAGES	$113.84	$119.50	$134.75	$171.07	$113.25	$75.31	$ 83.64	$110.36

APPENDIX

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1989 EXPENDITURES BY FUNCTION IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Net Instructional Cost	Other Local Cost	Building Repair Cost	Building Depreciation Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Cost
522	Belleville	183,361	$ 16,612,125	$ 116,630	$ 185,966	$ 121,933	$ 17,036,654	$ 0	$ 2,520,313	$ 19,556,967
503	Black Hawk	140,658	10,291,846	209,523	0	96,726	15,359,490	0	2,725,590	18,085,080
508	Chicago	1,600,751	157,994,983	1,435,967	1,091,215	4,296,440	164,818,605	0	2,168,191	166,986,796
507	Danville	58,945	6,929,134	211,841	82,608	175,029	7,398,612	0	2,473,033	9,871,645
502	DuPage	396,419	39,227,414	177,645	0	879,193	40,284,252	0	3,443,534	43,727,786
509	Elgin	102,551	12,294,756	192,290	361,773	98,539	12,947,358	0	2,130,035	15,077,393
512	Harper	241,652	31,544,240	109,885	2,240,832	292,895	34,187,852	0	2,923,190	37,111,042
519	Highland	51,341	5,774,527	84,646	48,860	144,350	6,052,383	0	441,562	6,493,945
514	Illinois Central	184,805	20,762,784	82,221	836,339	635,148	22,316,492	0	1,768,381	24,084,873
529	Illinois Eastern	135,887	15,053,241	354,709	0	49,734	10,696,289	0	1,442,254	12,138,543
513	Illinois Valley	72,268	7,530,505	104,555	0	158,334	7,793,394	0	1,694,055	9,487,449
525	Joliet	158,168	21,525,427	252,779	696,635	11,685	22,486,526	0	2,617,659	25,104,185
520	Kankakee	67,565	6,528,371	66,216	0	187,693	6,782,280	0	2,732,416	9,514,696
501	Kaskaskia	64,697	6,898,636	55,799	42,584	48,334	7,045,353	0	304,979	7,350,332
523	Kishwaukee	53,330	6,509,524	61,617	5,337	50,000	6,626,478	58,333	374,162	7,058,973
532	Lake County	151,100	19,064,901	171,581	0	143,977	19,380,459	0	2,237,151	21,617,610
517	Lake Land	88,625	8,509,211	115,660	271,405	95,439	8,991,715	0	1,211,208	10,202,923
536	Lewis & Clark	76,278	9,073,556	132,117	662,453	187,834	10,055,960	0	1,004,774	11,060,734
526	Lincoln Land	114,596	12,127,522	63,421	1,634	101,488	12,294,065	0	1,955,994	14,250,059
530	Logan	83,344	8,367,060	36,348	0	158,270	8,561,678	0	607,776	9,169,454
528	McHenry	49,709	6,009,709	101,248	45,498	147,679	6,304,134	0	846,641	7,150,775
524	Moraine Valley	215,784	25,271,700	165,839	1,169,175	315,000	26,921,714	0	1,186,775	28,108,489
527	Morton	52,046	6,685,897	167,710	2,725	48,966	6,905,298	0	161,476	7,066,774
535	Oakton	169,806	20,968,924	213,309	44,262	169,747	21,396,242	0	2,181,849	23,578,091
505	Parkland	139,479	18,352,832	0	1,128	0	18,353,960	0	899,524	19,253,484
515	Prairie State	77,042	9,420,461	67,209	497,343	220,278	10,205,291	0	227,370	10,432,661
521	Rend Lake	58,324	6,374,337	54,606	0	74,078	6,503,021	0	224,954	6,727,975
537	Richland	51,747	6,739,340	105,402	0	0	6,844,742	0	112,321	6,957,063
511	Rock Valley	112,205	15,152,456	120,865	323,924	218,354	15,815,599	0	1,648,046	17,463,645
518	Carl Sandburg	51,149	5,608,476	72,066	7,295	51,968	5,739,805	0	305,821	6,045,626
506	Sauk Valley	50,535	6,076,856	175,306	0	94,452	6,346,614	0	334,794	6,681,408
531	Shawnee	28,828	2,747,053	17,116	71,118	71,994	2,907,281	0	347,578	3,254,859
510	South Suburban	122,972	14,507,616	87,204	1,229,265	662,051	16,486,136	0	2,051,299	18,537,435
533	Southeastern	66,633	6,399,506	37,573	19,755	71,002	6,527,836	0	318,681	6,846,517
534	Spoon River	32,235	3,756,199	73,792	7,643	65,589	3,903,223	0	420,964	4,324,187
601	State Comm. Coll.	25,730	3,802,485	265,368	0	130,940	4,198,793	0	329,103	4,527,896
504	Triton	253,999	33,689,804	182,253	49,079	235,447	34,156,583	0	2,066,610	36,223,193
516	Waubonsee	75,784	10,859,814	129,612	214,601	169,621	11,373,648	0	1,068,090	12,441,738
539	John Wood	42,539	5,305,442	88,247	2,858	23,849	5,420,396	0	508,038	5,928,434
	STATE TOTALS	5,702,887	$630,348,670	$6,160,175	$10,213,310	$10,704,056	$657,426,211	$58,333	$52,016,191	$709,500,735
	State Totals Without SCC	5,677,157	$626,546,185	$5,894,807	$10,213,310	$10,573,116	$653,227,418	$58,333	$51,687,088	$704,972,839

Illinois Community College Board

Table A-2

FISCAL YEAR 1989 NET INSTRUCTIONAL EXPENDITURES BY COST CATEGORY IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O & M Cost	Operation and Maintenance Cost	Building Rental Cost	Net Instructional Cost
522	Belleville	183,361	$ 6,255,683	$ 1,734,632	$ 272,339	$ 5,985,711	$ 2,224,839	$ 139,406	$ 16,612,610
503	Black Hawk	140,658	5,691,499	979,314	70,490	6,338,067	1,908,854	66,026	15,054,250
508	Chicago	1,600,751	58,888,377	6,992,514	584,577	69,089,724	21,431,640	1,010,361	157,997,193
507	Danville	58,945	2,702,470	806,819	212,582	2,143,321	1,044,086	20,188	6,929,466
502	DuPage	396,419	16,722,829	2,483,387	411,076	13,811,099	5,537,506	262,689	39,228,586
509	Elgin	102,551	5,394,799	400,060	665,075	4,272,465	1,438,183	124,454	12,295,036
512	Harper	241,652	11,638,755	1,012,062	3,000	13,641,833	5,120,897	128,077	31,544,624
519	Highland	51,341	2,125,914	537,755	42,217	2,016,243	1,047,441	5,243	5,774,813
514	Illinois Central	184,805	8,068,981	2,558,420	139,204	6,907,545	3,088,965	0	20,763,115
529	Illinois Eastern	135,887	4,323,225	514,082	98,963	3,934,989	1,382,274	38,949	10,292,482
513	Illinois Valley	72,268	3,170,352	704,310	60,902	2,448,032	1,147,117	0	7,530,713
525	Joliet	158,168	7,648,887	3,331,630	156,348	7,094,892	3,293,915	0	21,525,672
520	Kankakee	67,565	2,475,191	820,096	71,259	2,322,811	816,034	23,266	6,528,657
501	Kaskaskia	64,697	2,408,617	805,625	54,947	2,673,158	953,591	2,973	6,898,911
523	Kishwaukee	53,330	3,091,229	493,294	57,583	2,037,300	828,921	1,517	6,509,844
532	Lake County	151,100	8,437,652	1,354,180	66,041	6,712,211	2,495,101	0	19,065,185
517	Lake Land	88,625	3,133,137	572,839	75,877	3,783,289	926,562	17,309	8,509,013
536	Lewis & Clark	74,278	3,385,942	507,930	116,446	3,687,093	1,376,425	0	9,073,836
526	Lincoln Land	114,596	5,742,143	592,154	67,677	4,042,848	1,606,291	76,660	12,127,773
530	Logan	83,344	3,228,504	441,913	90,703	3,522,009	1,074,149	10,103	8,367,381
528	McHenry	49,709	2,148,006	609,868	75,923	2,498,828	670,737	8,181	6,011,543
524	Moraine Valley	215,784	9,114,493	3,297,672	1,098,707	8,456,818	3,235,573	68,848	25,272,111
527	Morton	52,046	2,762,273	351,120	56,854	2,276,156	1,228,991	10,755	6,686,149
535	Oakton	149,806	8,094,054	3,136,549	266,873	6,599,103	2,287,776	584,279	20,968,634
505	Parkland	139,479	7,363,201	1,081,724	45,011	7,789,072	2,067,529	6,741	18,353,278
515	Prairie State	77,042	4,044,828	434,005	88,244	3,515,057	1,336,560	0	9,420,694
521	Rend Lake	58,324	2,530,808	731,356	1	2,224,558	889,134	0	6,375,857
537	Richland	51,747	2,219,278	416,804	5,805	3,094,025	757,052	248,321	6,741,285
511	Rock Valley	112,205	4,964,063	2,152,896	217,243	5,755,167	2,047,951	15,771	15,153,091
518	Carl Sandburg	51,149	1,996,690	845,980	69,055	1,928,203	681,363	87,492	5,608,783
506	Sauk Valley	50,535	2,180,775	637,388	123,379	2,286,924	848,599	0	6,077,065
531	Shawnee	28,828	1,164,559	279,868	22,499	1,091,776	189,787	0	2,748,489
510	South Suburban	122,972	5,974,352	562,974	102,043	5,395,317	2,475,095	0	14,509,781
533	Southeastern	66,633	2,901,772	292,380	144,701	2,451,217	592,152	17,677	6,399,899
534	Spoon River	32,235	1,382,503	87,296	56,328	1,723,974	495,804	11,728	3,757,633
601	State Comm. Coll.	25,730	1,235,301	254,044	49,192	1,635,074	629,071	0	3,802,682
504	Triton	253,999	11,599,188	3,376,453	456,891	12,967,553	5,282,811	7,430	33,690,326
516	Waubonsee	75,784	3,301,180	148,801	241,795	5,938,572	1,220,524	9,230	10,860,102
539	John Wood	42,539	1,025,471	1,879,747	111,776	2,044,827	228,716	15,205	5,305,742
	STATE TOTALS	5,702,887	$240,538,981	$48,219,941	$6,549,626	$246,136,861	$85,908,016	$3,018,879	$630,372,304
	State Totals Without SCC	5,677,157	$239,303,680	$47,965,897	$6,500,434	$244,501,787	$85,278,945	$3,018,879	$626,569,622

ERIC CLEARINGHOUSE FOR JUNIOR COLLEGES FEB 15 1990

Illinois Community College Board

Table A 3

FISCAL YEAR 1989 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Academic Administration & Planning Cost	Learning Resource Cost	Student Services Cost	Administrative Data Processing Cost	General Administration Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	Belleville	183,361	$ 1,083,140	$ 668,517	$ 1,353,729	$ 239,857	$ 975,629	$ 205,694	$ 1,459,145	$ 5,985,711
503	Black Hawk	140,658	1,665,119	594,699	1,118,729	469,521	1,438,506	0	1,051,493	6,338,067
508	Chicago	1,600,751	26,765,553	3,966,384	14,891,502	4,126,081	13,310,810	0	6,029,394	69,089,724
507	Danville	58,945	392,422	244,342	579,870	73,093	428,850	37,838	386,906	2,143,321
502	DuPage	396,419	2,508,242	1,497,984	2,849,770	2,443,204	2,460,128	0	2,051,771	13,811,099
509	Elgin	102,551	1,021,982	461,589	1,152,649	363,115	539,992	50,815	682,323	4,272,465
512	Harper	241,652	2,285,504	2,223,063	2,801,398	907,216	1,276,760	170,674	3,977,218	13,641,833
519	Highland	51,341	271,185	202,269	606,549	56,771	467,556	0	411,913	2,016,243
514	Illinois Central	184,805	648,329	995,337	1,508,626	383,632	1,413,578	0	1,958,043	6,907,545
529	Illinois Eastern	135,887	359,627	311,508	567,630	200,880	1,004,519	476,431	1,014,394	3,934,989
513	Illinois Valley	72,268	255,400	355,487	501,391	158,948	452,148	160,733	563,925	2,448,032
525	Joliet	158,168	661,357	539,183	2,111,665	930,559	1,235,304	0	1,616,824	7,094,892
520	Kankakee	67,565	241,464	297,849	409,490	213,837	474,069	0	686,102	2,322,811
501	Kaskaskia	64,697	754,135	157,577	780,902	186,371	373,204	87,371	333,598	2,673,158
523	Kishwaukee	53,330	681,600	155,478	387,168	122,809	485,939	0	204,306	2,037,300
532	Lake County	151,100	323,959	1,282,879	1,325,051	590,079	1,100,203	0	2,090,040	6,712,211
517	Lake Land	88,625	1,477,311	163,118	615,964	665,046	154,992	66,531	640,327	3,783,289
536	Lewis & Clark	76,278	910,510	266,637	561,086	121,314	660,539	19,745	1,147,262	3,687,093
526	Lincoln Land	114,596	805,452	534,389	1,051,357	278,761	753,463	66,561	552,865	4,042,848
530	Logan	83,344	681,027	364,252	793,493	80,492	435,839	262,146	904,760	3,522,009
528	McHenry	49,709	210,878	350,404	580,790	140,781	552,651	54,162	609,162	2,498,828
524	Moraine Valley	215,784	918,301	928,306	2,065,036	896,960	1,299,722	625,972	1,722,521	8,456,818
527	Morton	52,046	342,217	215,296	582,030	151,805	548,952	108,160	327,696	2,276,156
535	Oakton	169,806	1,018,534	1,374,691	1,820,499	255,378	1,542,708	179,996	407,297	6,599,103
505	Parkland	139,479	1,391,467	2,192,022	1,480,069	345,210	933,910	0	1,446,394	7,789,072
515	Prairie State	77,042	527,574	681,121	760,207	206,369	954,318	0	385,468	3,515,057
521	Rend Lake	58,324	709,860	200,462	406,410	59,379	370,464	150,256	327,727	2,224,558
537	Richland	51,747	780,146	350,074	572,505	107,632	590,574	0	693,094	3,094,025
511	Rock Valley	112,205	966,327	587,416	1,121,094	397,169	887,215	142,399	1,653,547	5,755,167
518	Carl Sandburg	51,149	323,905	277,538	281,167	218,129	385,186	0	442,278	1,928,203
506	Sauk Valley	50,535	559,930	224,083	620,378	208,870	380,017	0	293,646	2,286,924
531	Shawnee	28,828	243,292	81,323	254,309	73,310	198,813	51,818	188,911	1,091,776
510	South Suburban	122,972	352,311	661,425	1,331,222	455,173	1,089,170	0	1,506,016	5,395,317
533	Southeastern	66,633	755,281	144,489	935,868	46,610	279,814	0	289,155	2,451,217
534	Spoon River	32,235	376,071	158,065	315,757	135,227	255,059	36,746	447,049	1,723,974
601	State Comm. Coll.	25,730	340,792	149,333	429,105	119,877	411,294	18,496	166,177	1,635,074
504	Triton	253,999	2,414,910	1,171,405	3,310,594	1,201,403	1,474,088	332,834	3,062,319	12,967,553
516	Waubonsee	75,784	1,137,491	709,998	739,360	652,947	1,234,104	0	1,464,672	5,938,572
539	John Wood	42,539	273,438	132,269	520,094	240,587	408,767	0	469,672	2,044,827
	STATE TOTALS	5,702,887	$57,436,043	$25,872,261	$54,094,513	$18,524,402	$43,238,854	$3,305,378	$43,665,410	$246,136,861
	State Totals Without SCC	5,677,157	$57,095,251	$25,722,928	$53,665,408	$18,404,525	$42,827,560	$3,286,882	$43,499,233	$244,501,787